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LOUISIANA CENTER FOR LAW AND CIVIC EDUCATION, INC.

**FINANCIAL STATEMENTS
AND
AUDITOR'S REPORT**

DECEMBER 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

8/18/10

LOUISIANA CENTER FOR LAW AND CIVIC EDUCATION, INC.

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Justin J. Scanlan, C.P.A., L.L.C.

A LIMITED LIABILITY COMPANY

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Louisiana Center for Law and Civic Education, Inc.

We have audited the accompanying statement of financial position of the Louisiana Center for Law and Civic Education, Inc. (a non-profit corporation), as of December 31, 2009, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the combined financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Louisiana Center for Law and Civic Education, Inc. as of December 31, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated July 8, 2010, on our consideration of Louisiana Center for Law and Civic Education, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Louisiana Center for Law and Civic Education, Inc. taken as a whole. The supplemental information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Justin J. Scanlon, CPA, LLC

New Orleans, Louisiana
July 8, 2010

LOUISIANA CENTER FOR LAW AND CIVIC EDUCATION, INC.

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2009

ASSETS

Cash	\$ 134,214
Certificate of deposit	13,320
Grant receivable (Notes A5 and B)	5,000
Property and equipment-at cost (Notes A6 and C)	<u>665</u>
Total assets	<u>\$ 153,199</u>

LIABILITIES AND NET ASSETS

Accounts payable and accrued liabilities	\$ 11,778
Vested leave payable	<u>4,248</u>
Total liabilities	<u>16,026</u>
Net assets	
Unrestricted	55,807
Temporarily restricted (Note D)	68,046
Permanently restricted	<u>13,320</u>
Total net assets	<u>137,173</u>
Total liabilities and net assets	<u>\$ 153,199</u>

The accompanying notes are an integral part of this financial statement.

LOUISIANA CENTER FOR LAW AND CIVIC EDUCATION, INC.

STATEMENT OF ACTIVITIES

For the year ended December 31, 2009

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>PERMANENTLY RESTRICTED</u>	<u>TOTAL</u>
REVENUES				
Grant appropriations and fees				
Governmental	\$ -	\$ 83,579	\$ -	\$ 83,579
Other	-	70,000	-	70,000
Donations	12,032	3,000	-	15,032
Interest income	513	-	-	513
In-kind support (Note A10)	4,662	-	-	4,662
Other	1,095	-	-	1,095
Net assets released from restrictions	<u>126,579</u>	<u>< 126,579 ></u>	<u>-</u>	<u>-</u>
Total revenues	<u>144,881</u>	<u>30,000</u>	<u>-</u>	<u>174,881</u>
EXPENSES				
Salaries	89,248	-	-	89,248
Fringe benefits	21,753	-	-	21,753
Travel	16,573	-	-	16,573
Occupancy	5,556	-	-	5,556
Office expense	4,617	-	-	4,617
Professional fees	27,836	-	-	27,836
Postage and printing	5,015	-	-	5,015
Program events and workshops	16,010	-	-	16,010
Stipends/Awards-teachers	6,700	-	-	6,700
Insurance	2,214	-	-	2,214
Equipment expense	2,777	-	-	2,777
Advertising	1,753	-	-	1,753
Other	<u>1,266</u>	<u>-</u>	<u>-</u>	<u>1,266</u>
Total expenses	<u>201,318</u>	<u>-</u>	<u>-</u>	<u>201,318</u>
 Increase <decrease> in net assets	 < 56,437 >	 30,000	 -	 < 26,437 >
Net assets, beginning of year – restated (Note E)	<u>112,244</u>	<u>38,046</u>	<u>13,320</u>	<u>163,610</u>
Net assets, end of year	<u>\$ 55,807</u>	<u>\$ 68,046</u>	<u>\$ 13,320</u>	<u>\$ 137,173</u>

The accompanying notes are an integral part of this financial statement.

LOUISIANA CENTER FOR LAW AND CIVIC EDUCATION, INC.

STATEMENT OF CASH FLOWS

For the year ended December 31, 2009

Increase <decrease> in cash and cash equivalents

Cash flows from operating activities:

Decrease in net assets \$ <26,437>

Adjustments to reconcile decrease in net assets to net
assets provided by operating activities:

Depreciation \$ 228

Changes in assets and liabilities:

Decrease in grants receivable 98,995

Decrease in accounts payable and accrued liabilities <4,596>

Decrease in grants to be repaid <13,801>

Increase in vested leave payable 4,248 85,074

Net cash provided by operating activities 58,637

Net increase in cash and cash equivalents 58,637

Cash and cash equivalents, beginning of year 75,577

Cash and cash equivalents, end of year \$ 134,214

The accompanying notes are an integral part of this financial statement.

LOUISIANA CENTER FOR LAW AND CIVIC EDUCATION, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

1. Nature of Activities

The Louisiana Center for Law and Civic Education, Inc. (Center) was organized to institutionalize law-related curricula in Louisiana schools, the justice system, and the broader community; to serve as a centralized office and support network for existing and developing law-related education programs in the State of Louisiana; to provide a permanent law-related education organization for sharing common resources statewide; to conduct awareness seminars on law-related education for teachers, administrators, and community members; and to develop law-related education teaching materials.

2. Financial Statement Presentation

The corporation's financial statements are presented in accordance with requirements established by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 958. Accordingly, the net assets of the corporation are reclassified to present the following classes: (a) unrestricted net assets, (b) temporarily restricted net assets, and (c) permanently restricted net assets.

Unrestricted Net Assets – Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the corporation and/or the passage of time.

Permanently Restricted Net Assets – Net assets subject to donor-imposed stipulations that the corporation maintains them permanently. Generally, the donors of these assets permit the corporation to use all or part of the income earned on related investments for general or specific purposes.

3. Revenue Recognition

Grants and contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

LOUISIANA CENTER FOR LAW AND CIVIC EDUCATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

DECEMBER 31, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

3. Revenue Recognition -- Continued

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends on purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Grant revenue is recognized as it was earned in accordance with approved contracts.

4. Investments

Investments are presented in accordance with requirements established by FASB ASC 320. Under FASB ASC 320, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the changes in net assets.

5. Receivables

The corporation considers accounts receivable to be fully collectible since the balance consists principally of payments due under governmental contracts. If amounts due become uncollectible, they will be charged to operations when that determination is made.

6. Property and equipment

Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives, principally on the straight-line method. Depreciation expense for the year ended December 31, 2009 totaled \$228.

It is the policy of the corporation to capitalize all property, furniture and equipment with an acquisition cost in excess of \$5,000.

7. Cash equivalents

For purposes of the statement of cash flows, the corporation considers all demand deposit accounts and investments with original maturities of three months or less to be cash equivalents.

LOUISIANA CENTER FOR LAW AND CIVIC EDUCATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

DECEMBER 31, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

8. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

9. Fair Values of Financial Instruments

Cash, cash equivalents, and temporary investments carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments. The fair values of marketable securities are based on quoted market prices for those or similar investments.

10. In-Kind Support

The Center receives rent-free use of office space from the Louisiana State Bar Association (\$4,662). The estimated value of the contributed rents are recognized as revenue and expense in the Statement of Activities.

11. Functional Allocation of Expenses

The expenses of providing the program and other activities have been summarized on a functional basis in Note M. Certain of those expenses have been allocated among the program and supporting services benefited based on estimates by management of the costs involved.

12. Subsequent Events

The subsequent events of the corporation were evaluated through the date the financial statements were available to be issued (July 8, 2010).

NOTE B - GRANT RECEIVABLE

Louisiana Outside Health and Ethic Foundation

\$ 5,000

LOUISIANA CENTER FOR LAW AND CIVIC EDUCATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2009

NOTE C – PROPERTY, AND EQUIPMENT

Property and equipment consists of the following as of December 31, 2009:

Office furniture and equipment	\$ 4,170
Library	<u>30,133</u>
	34,303
Less accumulated depreciation	<u>< 33,638 ></u>
	<u>\$ 665</u>

NOTE D – TEMPORARILY RESTRICTED NET ASSETS

The temporarily restricted net assets at December 31, 2009 consist of the following:

TPAL	\$ 2,942
Cy-Pres Funds	35,000
Youth for Justice	104
Judicial Excellence Foundation Grant	25,000
Tobacco Fund	<u>5,000</u>
	<u>\$ 68,046</u>

NOTE E – NET ASSETS – RESTATED

The net assets at December 31, 2008 were restated to reflect 2008 grant revenues (\$103,995) received in 2009. Accordingly, net assets at December 31, 2008 increased from \$59,615 to \$163,610. These grant revenues relate to costs incurred in 2008.

NOTE F – RENT EXPENSE

The corporation receives rent free use of the office space from the Louisiana State Bar Association totaling \$4,662 for the year ended December 31, 2009.

NOTE G – INCOME TAXES

The corporation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

NOTE H – BOARD OF DIRECTOR'S COMPENSATION

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

LOUISIANA CENTER FOR LAW AND CIVIC EDUCATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2009

NOTE I – PERMANENTLY RESTRICTED NET ASSETS

For the year ended December 31, 2009, the Louisiana Center for Law and Civic Education, Inc. had the following endowment-related activities:

	Donor-Restricted Endowment Funds
Investment return	
Interest income	\$ 213
Net appreciation	<u>213</u>
Contributions to perpetual endowment	-
Amounts appropriated for expenditures	<u>213</u>
Change in endowment fund	-
Endowment fund balance,	
Beginning of year	<u>13,320</u>
End of year	<u>\$ 13,320</u>

NOTE J – FAIR VALUE MEASUREMENT

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) as set forth in FASB ASC 820-10 requires disclosure of the estimated fair value of certain financial instruments and the methods and significant assumptions used to estimate their fair value. Financial instruments within the scope of FASB ASC 820-10 are included in the table below.

Fair Value Measurement of Reporting Date

		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Certificate of Deposit	<u>\$ 13,320</u>	<u>\$ 13,320</u>	<u>\$ -</u>	<u>\$ -</u>

The assumptions to estimate fair values are as follows:

1. The certificate of deposit carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

The fair value of cash and cash equivalents, accounts payable and accrued liabilities approximate book value at December 31, 2009 due to the short-term nature of these accounts.

LOUISIANA CENTER FOR LAW AND CIVIC EDUCATION, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2009

NOTE K – SUBSEQUENT EVENTS

The Center entered into an agreement with the Louisiana State Bar Association on June 7, 2010 to redefine the relationship between both parties. The Louisiana State Bar Association will provide annual funding of approximately \$50,000 to the Center to provide public education programs for five years. The Center grants the Louisiana State Bar Association the power to appoint all members of the Board of Directors, and the executive director of the Louisiana State Bar Association becomes a permanent member of the Board of Directors.

NOTE L – ADVERTISING EXPENSE

Advertising costs are charged to expense as incurred. The advertising expense totaled \$1,753 for the year ended December 31, 2009.

NOTE M – FUNCTIONAL EXPENSES

The functional expenses for the year ended December 31, 2009 are as follows:

Program expenses	
Law related education	\$ 128,589
Supportive services	
Management and general	<u>72,729</u>
	<u>\$ 201,318</u>

SUPPLEMENTAL INFORMATION

LOUISIANA CENTER FOR LAW AND CIVIC EDUCATION, INC.

COMBINED STATEMENT OF ACTIVITIES

For the year ended December 31, 2009

	General	Louisiana Bar Foundation	State of Louisiana	Judicial Excellence Foundation Grant	Center for Civic Education	Tobacco Fund	Baptist Community Ministries	Total
REVENUE								
Grant appropriations	\$ -	\$ 40,000	\$ 13,339	\$ 25,000	\$ 50,240	\$ 20,000	\$ 5,000	\$ 153,579
Contributions	15,032	-	-	-	-	-	-	15,032
Interest income	513	-	-	-	-	-	-	513
In-kind support	4,662	-	-	-	-	-	-	4,662
Other	1,085	-	-	-	-	10	-	1,095
Total revenues	<u>21,292</u>	<u>40,000</u>	<u>13,339</u>	<u>25,000</u>	<u>50,240</u>	<u>20,010</u>	<u>5,000</u>	<u>174,881</u>
EXPENSES								
Salaries	31,637	31,600	7,150	-	13,067	5,794	-	89,248
Fringe benefits	11,696	3,000	528	-	3,394	3,135	-	21,753
Travel	669	34	-	-	14,218	1,652	-	16,573
Occupancy	5,363	-	111	-	82	-	-	5,556
Office expense	1,627	500	785	-	1,111	594	-	4,617
Professional fees	12,940	2,000	4,128	-	7,500	1,268	-	27,836
Postage and printing	789	2,000	549	-	1,579	98	-	5,015
Program events and workshops	3,081	90	-	-	2,839	5,000	5,000	16,010
Stipends/Awards-teachers	300	-	-	-	6,400	-	-	6,700
Insurance	-	442	-	-	-	1,772	-	2,214
Equipment expense	2,284	-	88	-	-	405	-	2,777
Advertising	1,753	-	-	-	-	-	-	1,753
Other	590	334	-	-	-	-	-	1,266
Total expenses	<u>72,729</u>	<u>40,000</u>	<u>13,339</u>	<u>25,000</u>	<u>50,240</u>	<u>20,010</u>	<u>5,000</u>	<u>201,318</u>
Increase <decrease> in net assets	<u>\$ < 51,437 ></u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ < 26,437 ></u>

Justin J. Scanlan, C.P.A., T.E.C.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Louisiana Center for Law and Civic Education, Inc.

We have audited the financial statements of Louisiana Center for Law and Civic Education, Inc. (a non-profit corporation), as of and for the year December 31, 2009, and have issued our report thereon dated July 8, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Louisiana Center for Law and Civic Education, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Louisiana Center for Law and Civic Education, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Louisiana Center for Law and Civic Education, Inc.'s internal control over financial reporting.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Louisiana Center for Law and Civic Education, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and responses as item 2009-1.

The Louisiana Center for Law and Civic Education, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the Louisiana Center for Law and Civic Education, Inc.'s response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the audit committee, management, Louisiana Legislative Auditor, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Justin J. Scanlon, CPA, LLC

New Orleans, Louisiana
July 8, 2010

LOUISIANA CENTER FOR LAW AND CIVIC EDUCATION, INC.

SCHEDULE OF FINDINGS AND RESPONSES

For the year ended December 31, 2009

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Louisiana Center for Law and Civic Education, Inc.
2. The statement that significant deficiencies in internal control were disclosed by the audit of the financial statements and whether any such conditions were material weaknesses is not applicable.
3. One instance of noncompliance that was material to the financial statements of the Louisiana Center for Law and Civic Education, Inc. was disclosed during the audit.
4. There were no questioned costs for the year ended December 31, 2009.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

COMPLIANCE AND OTHER MATTERS

2009-1. Audit Requirements

Condition: Under the audit rules of the State of Louisiana, the audit must be completed within six months after year-end. The 2009 audit was not completed by June 30, 2010.

Recommendation: Recommend the audit be scheduled and completed within six months after year-end.

Response: See Correction Action Plan.

C. STATUS OF PRIOR YEAR AUDIT FINDINGS

Significant Deficiencies

Resolved

Unresolved

2008-1. Improper communication

X



THE LOUISIANA CENTER FOR LAW & CIVIC EDUCATION

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CORRECTIVE ACTION PLAN

2009-1. Audit Requirements

The 2009 audit report was filed late because the Board of Directors of the Louisiana Center for Law and Civic Education was in the process of approving a new auditor for the year ending December 31, 2009. The Louisiana Center for Law and Civic Education will comply with the audit state law for all future annual audits of the organization.

Making Law and Civic Education Come Alive in the Classroom

Serving as the public education partner of the Louisiana State Bar Association. This program is financially assisted, in part by the Interest on Lawyers Trust Accounts Program through the Louisiana Bar Foundation.
